

Article - Local Government

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§21–306.

(a) The County Council of Anne Arundel County may impose a direct tax on property in a shore erosion control district to:

(1) repay a loan made to the county by the State under § 8–1005 of the Natural Resources Article for the construction of an erosion control project for the benefit of a shore erosion control district; and

(2) pay for maintenance, repair, and reconstruction of erosion control projects.

(b) A tax under this section shall:

(1) be imposed and collected as county taxes are imposed and collected; and

(2) have the same priority rights, bear the same interest and penalties, and in every respect be treated the same as county taxes.

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